

**1995 Fiscal Year**

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# **Report On The Statewide Single Audit**



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Dear Citizens of Washington:

This document, the *Report On The Statewide Single Audit*, is much like a photograph. It captures and presents a view into the operations of state government for a particular time – the fiscal year ended June 30, 1995. It is a summary of the comprehensive Statewide Single Audit of the State of Washington, produced every year by this office. I am happy to present it to you.

Each year, the State Auditor's Office examines the activities of state government agencies, boards and commissions to ensure their financial records are in order and to review their compliance with certain laws and regulations relating to financial matters. For Fiscal Year 1995, 114 state entities were reviewed. The specific results, including all audit findings issued, are compiled in the Statewide Single Audit.

This report is an overview and describes generally the condition of state agencies during our audits of the 1995 fiscal year. As a result of the audits, the State Auditor's Office issued an unqualified opinion on the state's General-Purpose Financial Statements. Such an opinion means we found nothing materially wrong.

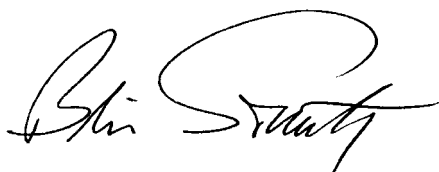
Of note this year, are the substantial improvements seen at such large and complex entities as the University of Washington and the Department of Labor and Industries. Both have been committed to implementing our recommendations and training their staff to prevent problems that could potentially lead to audit findings.

Some 70 state agencies received audits without findings. New in the report this year, is a list of those agencies that have had three consecutive audits without findings. We are happy to be able to report the good news of solid financial stewardship in state government.

However, the report does outline areas where we identified problems. As in past years, these problems continue to be largely related to weaknesses in internal controls and agency compliance with laws, rules and regulations.

I hope you find this report useful. For the first time, this and other State Auditor's Office publications are available on-line via our web page. The address is: <http://www.wa.gov/sao/>. This is an exciting way we can further inform the public of our work.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Sonntag", with a stylized, flowing script.

**BRIAN SONNTAG**  
STATE AUDITOR

# WASHINGTON'S FINANCES AT A GLANCE

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## Where The Money Comes From

<b>FY 1995</b>	<b>(Millions)</b>
◆ Retail Sales Tax	\$4,121
● Business and Occupation Tax	1,563
◆ Property Tax	1,032
● Excise Tax	782
◆ Motor Vehicle and Fuel Tax	662
● Liquor, Beer, Wine and Tobacco Tax	324
◆ Other Taxes	<u>962</u>
TOTAL TAXES	<u>\$9,446</u>

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● Federal Grants	\$4,033
◆ Bond Proceeds	610
● Licenses, Permits, and Fees	468
◆ Other Miscellaneous Revenue	<u>1,750</u>
TOTAL FINANCING SOURCES	<u>\$16,307</u>

# WASHINGTON'S FINANCES AT A GLANCE

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## Where The Money Goes

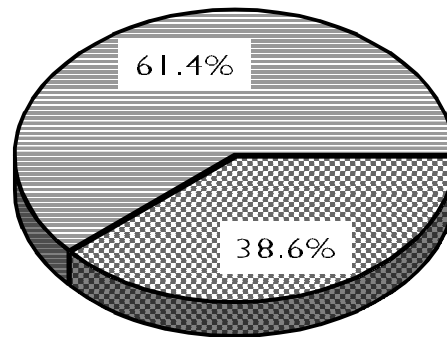
<b>FY 1995</b>	<b>(Millions)</b>
◆ K through 12 Basic Education	\$4,214
● Public Assistance	3,749
◆ State Employee Wages and Benefits	3,399
● Grants	1,595
◆ Purchased Goods and Services	1,305
● Roads, Equipment, Buildings, Etc.	1,276
◆ Principal and Interest Payments	569
● Contracts with Private Parties	99
◆ Travel	<u>79</u>
TOTAL EXPENDITURES	<u>\$16,285</u>

# AUDIT FINDINGS

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## Fiscal Year 1995

Agencies With No Findings

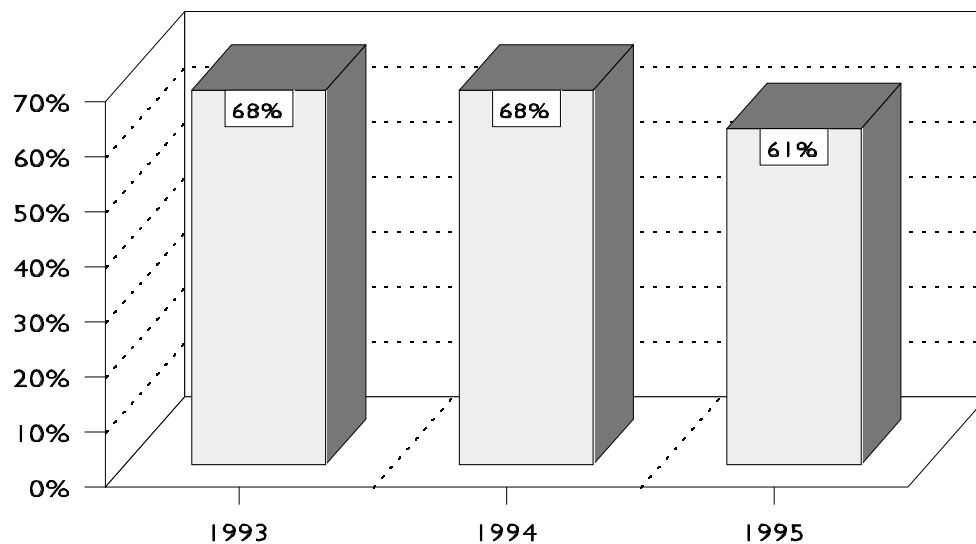


Agencies With Findings

70 44

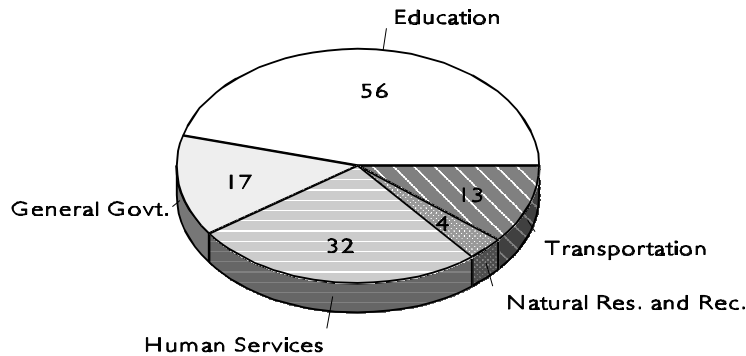
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## Agencies Without Findings – A 3-Year Review Percentage of Total Agencies Audited



# AUDIT FINDINGS

## Findings By Functional Area



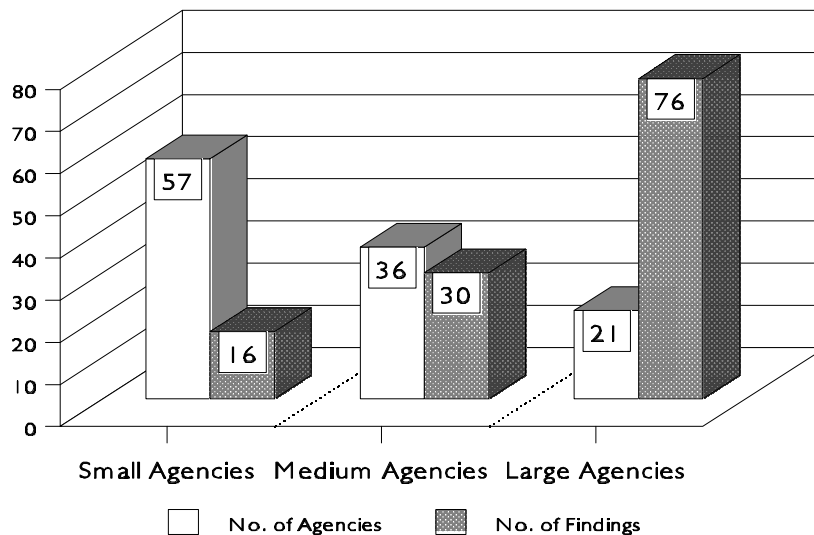
Total Findings 122

There is a correlation between the number of findings an agency receives and agency size. As the charts indicate, while there are a great many small agencies, they receive relatively few audit findings. Large agencies, while few in number, receive the most findings.

There are reasons to support that audit findings are concentrated in larger agencies. Large agencies have sophisticated systems, greater activity and the nature of their operations in general is more complex. There is often an element of decentralization with more programs and more people to manage.

## Findings By Size Of Agency

See Appendix B for complete listing.



Also a factor, is larger agencies are more likely to receive federal funds which require more controls and policies to be in place and followed. Simply put, in large agencies there is more that can go wrong which accounts for the greater issuance of findings. It is important to note,



# GOOD RECORDS OF FINANCIAL STEWARDSHIP

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The following state agencies, boards and commissions deserve special recognition for having had three consecutive audits without audit findings.

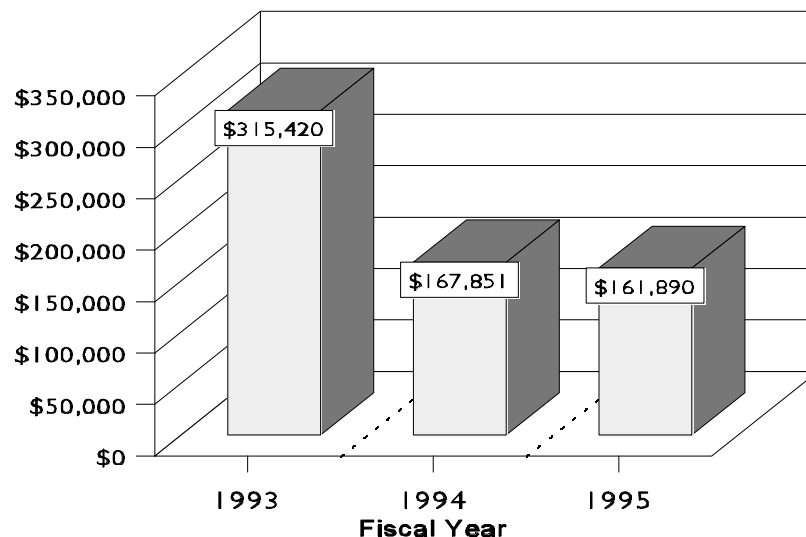
Accountancy Board  
Actuary Office  
Administrative Hearings Office  
State Arts Commission  
Office of Attorney General  
Bates Technical College  
State Board of Education  
Board of Pilotage Commissioners  
Centralia College  
Columbia Basin Community College  
Citizen Commission on Salaries for Elected Officials  
Columbia River Gorge Commission  
State Conservation Commission  
State Convention and Trade Center  
Committee for Deferred Compensation  
Eastern Washington State Historical Society  
Department of Ecology  
Environmental Hearings Office  
Gambling Commission  
Office of the Governor  
Governor's Office of Indian Affairs  
Health Care Authority  
Health Care Facilities Authority  
Higher Education Facilities Authority  
Higher Education Coordinating Board  
Commission on Hispanic Affairs  
Housing Finance Commission  
Indeterminate Sentence Review Board

Industrial Insurance Appeals Board  
State Investment Board  
Joint Legislative Systems Committee  
Commission on Judicial Conduct  
State Law Library  
Legislative Evaluation and Accountability Program  
Office of Lieutenant Governor  
Liquor Control Board  
Marine Employees' Commission  
Office of Minority and Women's Business Enterprise  
Parks and Recreation Commission  
Personnel Appeals Board  
Department of Printing  
Public Employment Relations Commission  
Public Disclosure Commission  
Puget Sound Water Quality Authority  
Department of Revenue  
Sentencing Guidelines Commission  
South Puget Sound Community College  
Board of Tax Appeals  
Transportation Improvement Board  
Office of State Treasurer  
Utilities and Transportation Commission  
Board of Volunteer Fire Fighters  
Washington State School for the Blind/School for the Deaf  
Wenatchee Valley College

# SUMMARY OF REPORTED FRAUDS

<u>Agency</u>	<u>Loss</u>
Department of Social and Health Services	\$15,352.01
Department of Social and Health Services	2,535.00
Department of Social and Health Services	80,260.72
Department of Social and Health Services	2,964.00
University of Washington	0.00
Department of General Administration	2,705.00
Shoreline Community College	19,082.59
Tacoma Community College	12,812.67
Walla Walla Community College	7,834.00
Shoreline Community College	230.00
Tacoma Community College	2,479.72
University of Washington	8,372.85
Skagit Valley College	800.00
Department of Natural Resources	834.48
Everett Community College	5,626.78
Clark College	0.00
Highline Community College	0.00
Total	<u>\$161,889.82</u>

## Losses Due To Fraud – A 3-Year Review

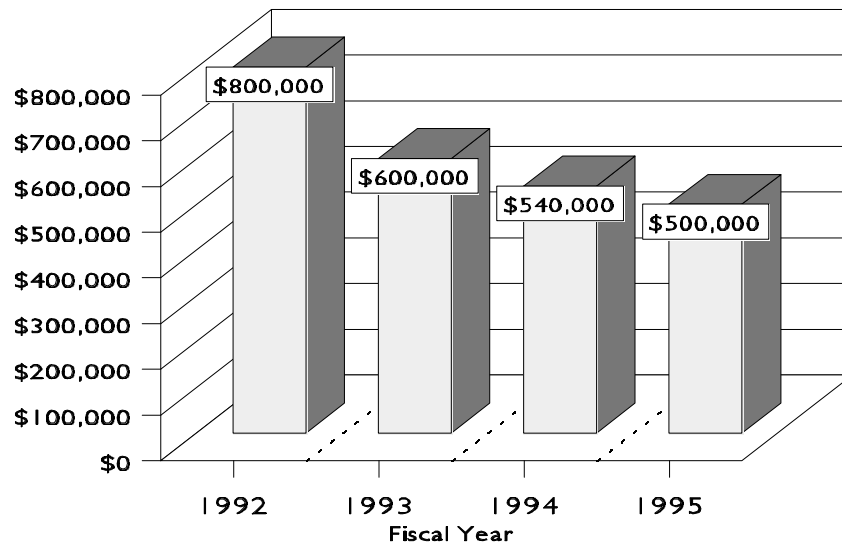


The State Auditor's Office has made it a priority to find new ways to tackle the problem of government fraud. We take a proactive approach by training government managers on the subject of fraud in their work environments. This training helps to detect fraud early and even more importantly, can help to prevent it from occurring in the first place.

# COST OF AUDIT EFFORTS

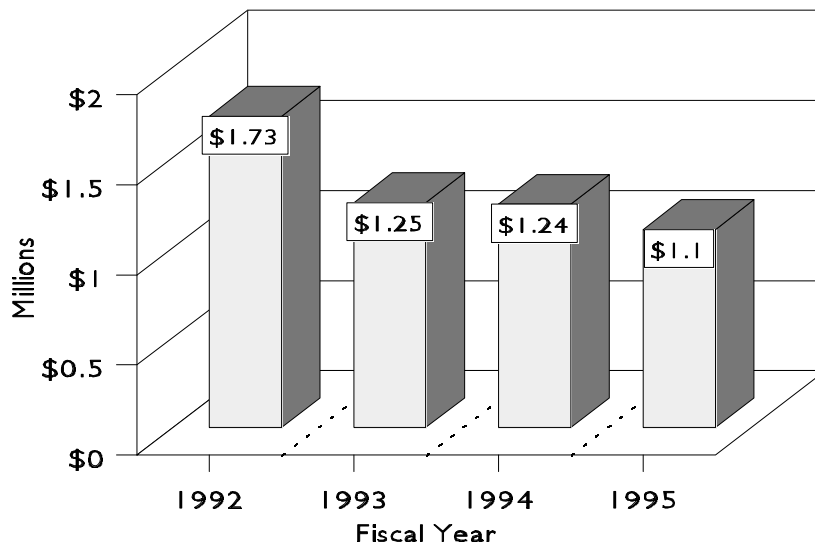
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## Comprehensive Annual Financial Report



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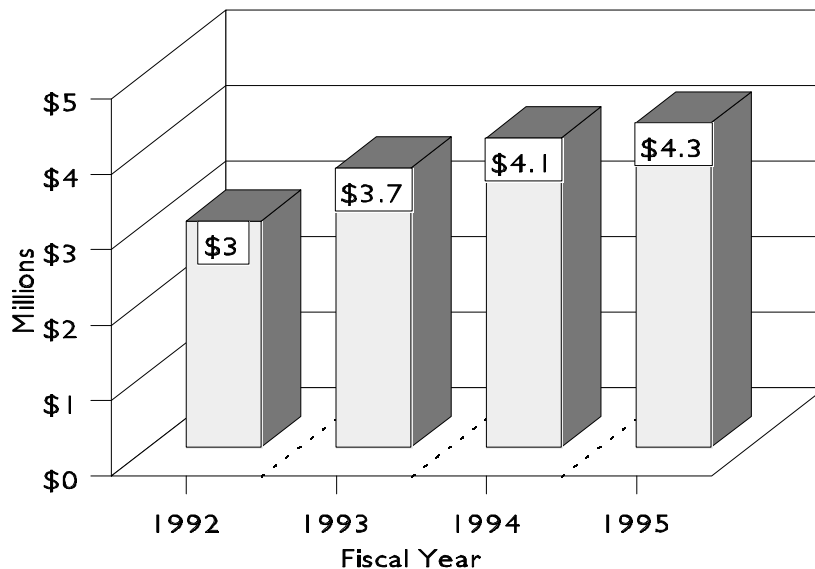
## Statewide Single Audit



# COST OF AUDIT EFFORTS

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## Legal Compliance



As the charts on these two pages show, since the implementation of risk-based auditing in 1992, \$930,000 in audit resources have been reallocated from the less risky areas of the Washington State audit (Comprehensive Annual Financial Report and Statewide Single Audit) to areas of greater potential for problems and of greater concern to the public (Legal Compliance).

# RECOMMENDATIONS

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**B**ased on our 1995 review of the state agencies, boards and commissions which are included in the Statewide Single Audit the State Auditor's Office again recommends:

- ◆ State agencies should continue implementing the Performance-Based Government Act of 1993 which requires, among other things, the director of the Office of Financial Management to develop and maintain a system of internal controls and internal audits to be adopted by each agency.
- ◆ State agencies should commit to strengthening their investment in staff training in the areas of state/federal administrative and financial policies. This training will prevent misinterpretation and unfamiliarity with state regulations, laws that apply to specific agencies, and federal statutes.

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# **REVIEW OF STATE OPERATIONS BY FUNCTION**

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# EDUCATION

## ***Education at a Glance***

<b>Number of Agencies (page 17) .....</b>	<b>43</b>
<b>Number of Agencies with Findings .....</b>	<b>26</b>
<b>Number of Agencies without Findings .....</b>	<b>17</b>
<b>Number of Findings .....</b>	<b>56</b>
<b>FY 1995 Expenditures .....</b>	<b>\$6.8 billion</b>

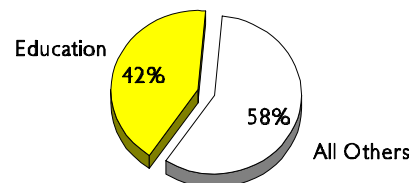
It is one thing that nearly all citizens and politicians agree on: the education of Washington's students is perhaps the most important service government can provide. The State Auditor's Office has a role to play in that service – that of ensuring the money allocated for education is spent in accordance with the law.

While the state's local school districts are audited separately from the Statewide Single Audit, the Office of the Superintendent of Public Instruction is included, as are all of the public colleges and universities in Washington. Altogether, \$6.8 billion dollars was spent in 1995 for education – the largest single portion of the state's budget.

Through a statewide system of six public universities and 30 community and technical colleges, Washington provides access to higher education in every corner of the state. Some 86,000 students were enrolled in Fall 1995 at the six public four-year institutions. More than 169,000 students took courses from a community or technical college. Enrollment is expected to sizeably increase in the coming years as the population expands and more students become of college age.

Higher Education institutions received 49 findings in 1995, including six instances of fraud and/or illegal acts. Decentralization of controls at the branch and program level coupled with the sheer size of some entities, largely contributes to the risk of fraud and other illegal acts. To manage these risks it is imperative that colleges and universities assess risk on an annual basis, and evaluate and improve internal controls where needed. While this is required by the Office of Financial Management, there were eight audit findings in 1995 where the annual risk assessment had not been performed.

Percent of Education Funding



The audit of the University of Washington, the state's largest public university, reflected significant improvements over the past year in correcting deficiencies that were noted in the prior year's audit. The audit for the previous year contained 23 findings citing various problems in university departments and financial systems. Since then, the University of Washington has completely corrected 17 of the findings. Another four findings have been partially resolved, and the university is working to fully resolve them. This year, the university reduced their findings in half, receiving just 11.

Central Washington University also deserves special mention having gone from receiving three findings in the 1994 fiscal year audit to no findings in 1995.

The Office of the Superintendent of Public Instruction (OSPI) received one finding during its annual audit last year. The office resolved four others from the previous audit. We reported that OSPI did not always follow state travel regulations as required by the Office of Financial Management when scheduling conferences or committee meetings.

# GENERAL GOVERNMENT

## ***General Government at a Glance***

<b>Number of Agencies (page 18) .....</b>	<b>42</b>
<b>Number of Agencies with Findings .....</b>	<b>8</b>
<b>Number of Agencies without Findings .....</b>	<b>34</b>
<b>Number of Findings .....</b>	<b>17</b>
<b>FY 1995 Expenditures .....</b>	<b>\$1.6 billion</b>

Many of the benefits citizens receive from agencies in the General Government grouping go largely unnoticed. They are the kinds of services that generate little public attention, but are integral to effective and efficient state government. Largely, General Government agencies provide support to other program-related agencies. Included in this grouping are the departments of Printing, Personnel and Information Systems.

Eight agencies received a combined 17 findings in Fiscal Year 1995 in General Government. In this, as in the other functional areas, many of the audit findings related to weaknesses in internal controls.

For example, internal control weaknesses in cash receipting were at issue in two General Government agencies' audits. At the Department of Community, Trade and Economic Development we again recommended improvement in the cash receipts process in services areas. Our auditors found that policies and procedures were not in place to control cash receipting at the various customer service locations within the agency and internal control weaknesses were present. The Department concurred with our finding and is finalizing its procedures for cash receipts.

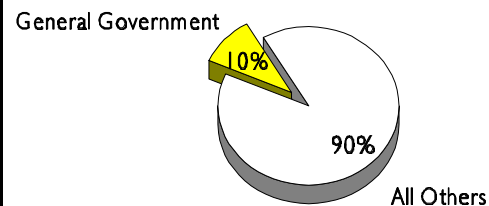
Similarly, at the Department of Retirement Systems we recommended the need to improve internal controls over cash receipts relating to the segregation of duties and improving reconciliations of cash receipts. Weaknesses in these areas can lead to the possibility of misuse or misappropriation of funds.

Also at the Department of Community, Trade and Economic Development, one of the primary functions is to stimulate social and economic development using state and federal funds. During the audit, we found control weaknesses over state grant disbursements. The department did not have established policies and procedures to ensure grant disbursements were used for legal and authorized purposes. The Department concurred with the finding and is in process of reviewing all contracting, contract monitoring, and monetary disbursement procedures connected with state grants with the aim of improving reimbursement documentation verification. We will review their progress in the next regularly scheduled audit.

Two General Government agencies did not complete the annual risk assessments of their internal control systems for Fiscal Year 1995. We recommended that agencies complete their annual risk assessments as required by state regulations to ensure controls are adequate to safeguard assets and ensure business operations are in compliance with state regulations.

There was one fraud finding in the General Government area. Our audit of the financial records of the Department of General Administration confirmed that public funds were misappropriated

**Percent of General Government Fund**





# GENERAL GOVERNMENT

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by an employee in the financial office. We recommended that the agency seek recovery of the stolen funds and related audit and investigation costs. We also recommended the department review the overall accounting controls in order to prevent such an event from recurring.

# HUMAN SERVICES

## ***Human Services at a Glance***

<b>Number of Agencies (page 20) .....</b>	<b>11</b>
<b>Number of Agencies with Findings .....</b>	<b>5</b>
<b>Number of Agencies without Findings .....</b>	<b>6</b>
<b>Number of Findings .....</b>	<b>32</b>
<b>FY 1995 Expenditures .....</b>	<b>\$5.7 billion</b>

Imagine a day in the life of many Washington citizens without the benefits provided by the Human Services agencies. There would be no health care for the disadvantaged elderly, no foster care for needy children, no prison system to confine criminals.

The state places priority on providing its citizens general human services, many of which meet the most basic of needs. Funding for these

services garners a large portion of the state's budget, reaching \$5.7 billion in Fiscal Year 1995. The sheer size and complexity of the systems needed to provide for human services can lead to difficulty in maintaining proper financial stewardship and legal compliance.

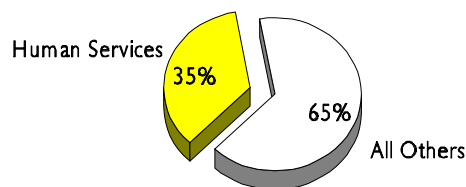
The 11 agencies within Human Services received 32 findings in 1995, down three from the previous year. Six of the 11 agencies audited received no findings. Findings were concentrated in the largest departments.

The majority of federal funding received and used by the state goes to the Department of Social and Health Services (DSHS). Close to half of the department's FY 1995 \$4.5 billion budget came in the form of federal grants. These grants often have strict reporting guidelines and requirements to meet in order to be in compliance with the conditions of the grant. The State Auditor's Office audits DSHS for federal compliance, as well as for compliance with state laws and regulations.

Many of the 13 findings reported in the regular DSHS 1995 audit reflected the need to improve internal controls, particularly separation of duties for cash receipts, cash disbursements, and accounting for employee leave. The agency has already taken steps to correct many of these weaknesses and we will review its progress in our next audit of DSHS.

During the year, we also issued four separate DSHS audit reports reporting instances of misappropriation of funds by agency employees. These misappropriations occurred because essential controls to protect public resources were absent.

**Percent of Human Services Funding**



Our audit of the Department of Labor and Industries (L & I) reflects significant improvements made by the agency in correcting deficiencies noted in the prior year's audit. In the recent audit, the department received five findings. The previous audit contained 13 findings citing various problems in L & I's regions, divisions, and computer systems. Since then, the department completely corrected six of the findings and five additional findings were partially resolved.

As seen in several other agency audits, one of the L & I findings related to a lack of controls over fixed assets. The problem was two-fold. Some assets were logged into the reporting system but were not found at their identified locations. In other instances, items found at particular locations had not been entered into the reporting system. Without proper records, the department cannot ensure adequate safeguarding and accountability of state property and equipment.

# NATURAL RESOURCES

## *Natural Resources at a Glance*

Number of Agencies (page 20) .....	11
Number of Agencies with Findings .....	2
Number of Agencies without Findings .....	9
Number of Findings .....	4
FY 1995 Expenditures .....	\$ .7 billion

Stewardship of Washington's natural resources is an important responsibility of state government. This state has an abundance of rich farmlands producing a cornucopia of agricultural products. It boasts scenic rivers, streams and inland waterways. There are dense forests and a variety of fish and wildlife.

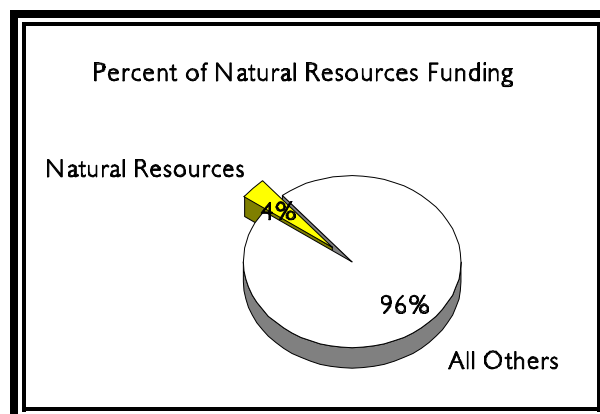
The responsibility over these precious resources rests with several state agencies and commissions. Our audit of those agencies and commissions found that they generally complied with applicable laws and regulations and properly accounted for public resources during the 1995 fiscal year.

However, an audit did reflect two problem areas at the Department of Natural Resources, which manages more than five million acres of state-owned forest, aquatic, agricultural, range and urban lands. One related to insufficient monitoring of state timber sales to ensure contracts comply with laws and regulations. The other was a misappropriation of funds in a Washington Conservation Corps program. The fraud was brought to our attention by the department, which conducted its own investigation and took corrective action.

Our audit of the Department of Agriculture identified two issues, which the department is working to correct. Those problems included internal controls weaknesses over several petty cash funds and cash receipting systems at several field offices. Insufficient controls – policies and procedures needed to safeguard assets – raise the risk of misuse of public funds.

Several other natural resource-related agencies received audit reports which contained no findings. Those included the Department of Ecology, Parks and Recreation Commission, Energy Office, Columbia River Gorge Commission, Office of Marine Safety, Environmental Hearings Office and the Conservation Commission.

The Department of Fish and Wildlife received its second consecutive audit without findings since the separate departments of Fisheries and Wildlife were merged. However, changes brought about by the merger causes us to examine the agency carefully. Areas we are focusing on in the current fiscal year include license sales by private vendors and inventory of fixed assets.



# TRANSPORTATION

## ***Transportation at a Glance***

<b>Number of Agencies (page 21) .....</b>	<b>8</b>
<b>Number of Agencies with Findings .....</b>	<b>3</b>
<b>Number of Agencies without Findings .....</b>	<b>5</b>
<b>Number of Findings .....</b>	<b>13</b>
<b>FY 1995 Expenditures .....</b>	<b>\$1.5 billion</b>

State government's role in serving its citizens' transportation needs is highly visible. The presence of a State Patrol vehicle on the freeway. A snow plow clearing a mountain pass. A smiling clerk at a driver's license renewal counter. And road construction on a state highway.

The services provided by transportation-related agencies are vital and large scale. The Department of Transportation, Department of Licensing, Washington State Patrol and several

smaller boards and commissions – all of which carry out state government's transportation functions – spent about \$1.5 billion during the fiscal year ending June 30, 1995.

The Department of Transportation is by far the largest agency in this group. It operates on a \$2.9 billion biennial budget and oversees highway and bridge improvements and maintenance, new highway construction, the state ferry system, public transportation programs and state aviation administration.

With such a large and complex operation, it is not uncommon for issues to surface during our audit of the department. The 1995 audit was no exception. There were 11 findings in our audit of the department. Most of the findings related to internal control weaknesses and deficiencies in following laws and regulations. Seven of them were a continuation of problems identified in prior audits.

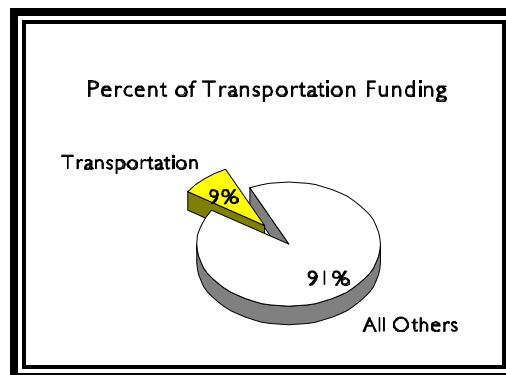
However, our 1995 audit also reflected considerable progress by the Department of Transportation to resolve findings identified in earlier audits. The agency resolved nearly half of 13 findings identified in the audit for the 1994 fiscal year. We believe it demonstrates the department's commitment to improve accountability.

Eight of the Transportation Department's findings in 1995 related to the ferry system. Most of them were recurring problems from the prior audit period. The findings encompassed weak controls over ticket sales, acceptance of checks for fares, general revenue collections at ferry terminals and payroll processing systems. Other problems included not complying with laws and regulations related to purchasing and personal service contracts.

We made a number of recommendations, and the ferry system has begun taking steps to correct the problems identified in the audit. For example, it has installed a scanning system to curb customers from paying fares with bad checks.

The state Department of Licensing, which administers driver and vehicle licensing among other responsibilities, received an audit with no findings. In the areas we examined, the agency appeared to account for its funds properly and followed required laws and regulations. Also receiving audits free of findings were the County Road Administration Board, Marine Employees Commission, Transportation Improvement Board and Transportation Commission.

Audits of the Washington State Patrol and Traffic Safety Commission had only one finding each. At the Washington State Patrol, we identified control weaknesses in cash receipting of fees for



# TRANSPORTATION

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permits issued by several district offices. A problem identified at the Traffic Safety Commission related to following state bid requirements. Both agencies have taken steps to correct the problems.

# APPENDIX A

## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1995

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS
<b>EDUCATION</b>			
5625	Arts Commission, Washington State	None	None
5584	Bates Technical College	None	None
5683	Bellevue Community College	2	None
5659	Bellingham Technical College	2	None
5574	Big Bend Community College	None	None
5667	Central Wash University - Associated Students	None	None
5666	Central Wash University - Housing and Food Services	None	None
5665	Central Washington University	None	None
5606	Clark College	1	None
5644	Clark College	1	None
5689	Clover Park Technical College	1	None
5677	Columbia Basin Community College	None	None
5637	Communications Technology Center	None	None
5672	Community and Technical Colleges, State Board	None	None
5674	Community Colleges of Spokane	1	None
5690	Deaf and Blind, State School for the	1	None
5673	Eastern Washington University	4	None
5676	Edmonds Community College	1	None
5566	Education, State Board of	None	None
5660	Everett Community College	2	1
5641	Everett Community College, Automotive Department	1	None
5604	Evergreen State College, The	None	None
5602	Grays Harbor College	3	None
5657	Green River Community College	None	None
5680	Higher Education Facilities Authority	None	None
5554	Highline Community College	1	None
5601	Highline Community College	None	None
5588	Historical Society, Washington State	1	1
5620	Joint Center for Higher Education	3	None
5582	Lake Washington Technical College	None	None
5685	Lower Columbia College	2	None

# APPENDIX A

## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1995

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS
5652	Olympic College	2	1
5611	Peninsula College	None	None
5638	Pierce College	1	None
5627	Public Instruction, Superintendent of	1	1
5583	Renton Technical College	None	None
5693	Seattle Central Community College-Student Aid	1	None
5682	Seattle Community Colleges	1	None
5560	Shoreline Community College	None	None
5558	Shoreline Community College	1	None
5681	Shoreline Community College	1	None
5651	Skagit Valley College	1	None
5634	Tacoma Community College	2	None
5653	University of Washington	11	3
5678	Walla Walla Community College	None	None
5553	Walla Walla Community College	1	None
5668	Washington State University	4	1
5564	Washington Technology Center - U of W	None	None
5600	Wenatchee Valley College	None	None
5669	Western Washington University	1	None
5575	Whatcom Community College	None	None
5631	Workforce Training and Education Coordinating Board	1	None
5646	Yakima Valley Community College	None	None
<b>Totals</b>		<b>56</b>	<b>8</b>

### GENERAL GOVERNMENT

5643	Accountancy Board	None	None
5664	Actuary Office	None	None
5632	Administrative Hearings Office	None	None
5670	African American Affairs, Commission on	None	None
5656	Asian-Pacific American Affairs, Commission on	None	None
5609	Attorney General, Office of	None	None
5635	Community, Trade, and Economic Development	7	2

# APPENDIX A

## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1995

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS
5649	Convention and Trade Center, State	None	None
5567	Deferred Compensation, Committee for	None	None
5619	Financial Management, Office of	None	None
5577	Gambling Commission	None	None
5686	General Administration, Department of	1	None
5587	Governor, Office of the	None	None
5569	Health Care Facilities Authority	None	None
5654	Hispanic Affairs, Commission on	None	None
5595	Horse Racing Commission	1	None
5617	House of Representatives	1	None
5679	Housing Finance Commission, Washington State	None	None
5621	Indian Affairs, Governor's Office of	None	None
5694	Information Systems, Department of	1	None
5623	Information Systems, Department of	1	None
5593	Insurance Commissioner, Office of	1	None
5615	Investment Board, State	None	None
5692	Joint Legislative Systems Committee	None	None
5687	Judicial Conduct, Commission on	None	None
5675	Legislative Evaluation and Accountability Program	None	None
5579	Library, State	None	None
5622	Library, State Law	None	None
5688	Lieutenant Governor, Office of	None	None
5596	Liquor Control Board	None	None
5586	Lottery Commission, State	None	None
5585	Personnel Appeals Board	None	None
5628	Personnel, Department of	1	None
5580	Printing, Department of	None	None
5603	Public Disclosure Commission	None	None
5570	Public Employment Relations Commission	None	None
5655	Retirement Systems, Department of	3	None
5613	Revenue, Department of	None	None
5589	Salaries for Elected Officials, Citizen Commission	None	None



# APPENDIX A

## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1995

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS
5598	Secretary of State, Office of	None	None
5592	Senate	None	None
5612	Treasurer, Office of State	None	None
5614	Utilities and Transportation Commission	None	None
<b>Totals</b>		<b>17</b>	<b>2</b>

### HUMAN SERVICES

5581	Blind, Department of Services for the	None	None
5629	Corrections, Department of	2	2
5559	Death Investigations Council	None	None
5630	Employment Security Department	6	2
5633	Health Care Authority, Washington State	None	None
5650	Health, Department of	2	None
5645	Human Rights Commission	None	None
5565	Industrial Insurance Appeals, Board of	None	None
5663	Labor and Industries, Department of	5	2
5610	Sentencing Guidelines Commission	None	None
5642	Social and Health Services, Department of	1	None
5599	Social and Health Services, Department of	1	None
5563	Social and Health Services, Department of	1	None
5590	Social and Health Services, Department of	1	None
5671	Social and Health Services, Department of	13	3
<b>Totals</b>		<b>32</b>	<b>9</b>

### NATURAL RESOURCES

5636	Agriculture, Department of	2	None
5639	Columbia River Gorge Commission	None	None
5640	Columbia River Gorge Commission	None	None
5555	Columbia River Gorge Commission	None	None
5691	Conservation Commission, State	None	None
5578	Dept of Fish and Wildlife-Migratory Waterfowl Art Com	None	None
5618	Ecology, Department of	None	None

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## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1995

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS
5624	Energy Office, Washington State	None	None
5626	Environmental Hearings Office	None	None
5597	Fish and Wildlife, Department of	None	None
5661	Marine Safety, Office of	None	None
5616	Natural Resources, Department of	2	None
5608	Parks and Recreation Commission	None	None
<b>Totals</b>		<b>4</b>	<b>0</b>

TRANSPORTATION			
5568	County Road Administration Board	None	None
5594	Licensing, Department of	None	None
5647	Marine Employees' Commission	None	None
5576	State Patrol, Washington	1	None
5605	Traffic Safety Commission	1	None
5591	Transportation Commission	None	None
5662	Transportation Improvement Board	None	None
5658	Transportation, Department of	11	7
<b>Totals</b>		<b>13</b>	<b>7</b>

# APPENDIX B

## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1995 ARRANGED BY SIZE

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS	AGENCY COUNT
<b>LARGE AGENCIES</b>				
5635	Community, Trade, and Economic Development	7	2	1
5629	Corrections, Department of	2	2	2
5566	Education, State Board of	None	None	3
5630	Employment Security Department	6	2	4
5597	Fish and Wildlife, Department of	None	None	5
5578	Dept of Fish and Wildlife-Migratory Waterfowl Art Com	None	None	
5686	General Administration, Department of	1	None	6
5633	Health Care Authority, Washington State	None	None	7
5650	Health, Department of	2	None	8
5694	Information Systems, Department of	1	None	9
5623	Information Systems, Department of	1	None	
5663	Labor and Industries, Department of	5	2	10
5596	Liquor Control Board	None	None	11
5586	Lottery Commission, State	None	None	12
5616	Natural Resources, Department of	2	None	13
5627	Public Instruction, Superintendent of	1	1	14
5655	Retirement Systems, Department of	3	None	15
5599	Social and Health Services, Department of	1	None	16
5671	Social and Health Services, Department of	13	3	
5563	Social and Health Services, Department of	1	None	
5642	Social and Health Services, Department of	1	None	
5590	Social and Health Services, Department of	1	None	
5576	State Patrol, Washington	1	None	17
5658	Transportation, Department of	11	7	18
5653	University of Washington	11	3	19
5564	Washington Technology Center - U of W	None	None	
5668	Washington State University	4	1	20
5669	Western Washington University	1	None	21
<b>Totals</b>		<b>76</b>	<b>23</b>	<b>21</b>

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## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1995 ARRANGED BY SIZE

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS	AGENCY COUNT
<b>MEDIUM AGENCIES</b>				
5636	Agriculture, Department of	2	None	1
5609	Attorney General, Office of	None	None	2
5683	Bellevue Community College	2	None	3
5659	Bellingham Technical College	2	None	4
5667	Central Wash University - Associated Students	None	None	5
5666	Central Wash University - Housing and Food Services	None	None	
5665	Central Washington University	None	None	
5644	Clark College	1	None	6
5606	Clark College	1	None	
5674	Community Colleges of Spokane	1	None	7
5649	Convention and Trade Center, State	None	None	8
5568	County Road Administration Board	None	None	9
5673	Eastern Washington University	4	None	10
5618	Ecology, Department of	None	None	11
5660	Everett Community College	2	1	12
5641	Everett Community College, Automotive Department	1	None	
5604	Evergreen State College, The	None	None	13
5619	Financial Management, Office of	None	None	14
5657	Green River Community College	None	None	15
5554	Highline Community College	1	None	16
5601	Highline Community College	None	None	
5595	Horse Racing Commission	1	None	17
5617	House of Representatives	1	None	18
5615	Investment Board, State	None	None	19
5620	Joint Center for Higher Education	3	None	20
5582	Lake Washington Technical College	None	None	21
5594	Licensing, Department of	None	None	22
5608	Parks and Recreation Commission	None	None	23
5628	Personnel, Department of	1	None	24

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## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1995 ARRANGED BY SIZE

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS	AGENCY COUNT
5638	Pierce College	1	None	25
5580	Printing, Department of	None	None	26
5583	Renton Technical College	None	None	27
5613	Revenue, Department of	None	None	28
5693	Seattle Central Community College-Student Aid	1	None	29
5682	Seattle Community Colleges	1	None	
5592	Senate	None	None	30
5651	Skagit Valley College	1	None	31
5634	Tacoma Community College	2	None	32
5662	Transportation Improvement Board	None	None	33
5614	Utilities and Transportation Commission	None	None	34
5631	Workforce Training and Education Coordinating Board	1	None	35
5646	Yakima Valley Community College	None	None	36
<b>Totals</b>		<b>30</b>	<b>1</b>	<b>36</b>

### SMALL AGENCIES

5643	Accountancy Board	None	None	1
5664	Actuary Office	None	None	2
5632	Administrative Hearings Office	None	None	3
5670	African American Affairs, Commission on	None	None	4
5625	Arts Commission, Washington State	None	None	5
5656	Asian-Pacific American Affairs, Commission on	None	None	6
5584	Bates Technical College	None	None	7
5574	Big Bend Community College	None	None	8
5581	Blind, Department of Services for the	None	None	9
5689	Clover Park Technical College	1	None	10
5677	Columbia Basin Community College	None	None	11
5555	Columbia River Gorge Commission	None	None	12
5640	Columbia River Gorge Commission	None	None	
5639	Columbia River Gorge Commission	None	None	
5637	Communications Technology Center	None	None	13

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## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1995 ARRANGED BY SIZE

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS	AGENCY COUNT
5672	Community and Technical Colleges, State Board	None	None	14
5691	Conservation Commission, State	None	None	15
5690	Deaf and Blind, State School for the	1	None	16
5559	Death Investigations Council	None	None	17
5567	Deferred Compensation, Committee for	None	None	18
5676	Edmonds Community College	1	None	19
5624	Energy Office, Washington State	None	None	20
5626	Environmental Hearings Office	None	None	21
5577	Gambling Commission	None	None	22
5587	Governor, Office of the	None	None	23
5602	Grays Harbor College	3	None	24
5569	Health Care Facilities Authority	None	None	25
5680	Higher Education Facilities Authority	None	None	26
5654	Hispanic Affairs, Commission on	None	None	27
5588	Historical Society, Washington State	1	1	28
5679	Housing Finance Commission, Washington State	None	None	29
5645	Human Rights Commission	None	None	30
5621	Indian Affairs, Governor's Office of	None	None	31
5565	Industrial Insurance Appeals, Board of	None	None	32
5593	Insurance Commissioner, Office of	1	None	33
5692	Joint Legislative Systems Committee	None	None	34
5687	Judicial Conduct, Commission on	None	None	35
5675	Legislative Evaluation and Accountability Program	None	None	36
5579	Library, State	None	None	37
5622	Library, State Law	None	None	38
5688	Lieutenant Governor, Office of	None	None	39
5685	Lower Columbia College	2	None	40
5647	Marine Employees' Commission	None	None	41
5661	Marine Safety, Office of	None	None	42
5652	Olympic College	2	1	43
5611	Peninsula College	None	None	44

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## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1995 ARRANGED BY SIZE

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS	AGENCY COUNT
5585	Personnel Appeals Board	None	None	45
5603	Public Disclosure Commission	None	None	46
5570	Public Employment Relations Commission	None	None	47
5589	Salaries for Elected Officials, Citizen Commission	None	None	48
5598	Secretary of State, Office of	None	None	49
5610	Sentencing Guidelines Commission	None	None	50
5558	Shoreline Community College	1	None	51
5560	Shoreline Community College	None	None	
5681	Shoreline Community College	1	None	
5605	Traffic Safety Commission	1	None	52
5591	Transportation Commission	None	None	53
5612	Treasurer, Office of State	None	None	54
5678	Walla Walla Community College	None	None	55
5553	Walla Walla Community College	1	None	
5600	Wenatchee Valley College	None	None	56
5575	Whatcom Community College	None	None	57
Totals		16	2	57

To receive a copy of any of the audit reports listed, please mail requests to:  
State Auditor's Office, PO Box 40021, Olympia, WA 98504-0021,  
or telephone (360) 753-5277.